IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE ANTONY DOMINIC

WEDNESDAY, THE 21ST NOVEMBER 2007 / 30TH KARTHIKA 1929

WP(C).No. 24105 of 2007(T)

PETITIONER:

A.V.NOUSHAD, S/O.MOIDEEN KOYA,
GULF GAS AGENCIES, BALUSSERY.

BY ADV. SMT.LATHA PRABHAKARAN
SRI.K.M.JAMALUDHEEN

RESPONDENTS:

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1. THE SALES TAX OFFICER, KOYILANDY.

2. THE DEPUTY COMMISSIONER (APPEALS),
COMMERCIAL TAXES, KOZHIKODE.

3. THE DISTRICT COLLECTOR, CIVIL STATION,
KOZHIKODE.

4. THE DEPUTY TAHASILDAR,
REVENUE RECOVERY, VATAKARA.

BY GOVERNMENT PLEADER SRI. GOVINDAN

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 21/11/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

ANTONY DOMINIC, J

W.P.(C). 24105/2007

Dated this the 21st day of November, 2007

JUDGMENT

Ext.P4 order issued under Section 65 of the Revenue Recovery Act is under challenge. Facts of the case are that for the year 2001-02, Ext.P1 and P2 assessment orders were passed which resulted in the issuance of Exts.P1 and P2 notices under the Revenue Recovery Act. Though the petitioner approached the Government and a conditional order for payment was issued, that was also defaulted. Finally when the matter was taken up under Section 65 of the R.R.Act, Ext.P4 is the final order that was passed.

2. A reading of Ext.P4 shows that the order does not contain any basis for the conclusion that the petitioner has been willfully evading payment. In an order of adjudication, when a conclusion is arrived at, that shall be supported by reasons. Such reasoning that led to the conclusion should be reflected in the order itself. In the absence of reasons to sustain the conclusion in Ext.P4 order, I am not in a position to uphold Ext.P4.

3. Therefore, quashing of Ext.P4, I dispose of this writ petition directing the third respondent to conduct a fresh enquiry into the allegations that the petitioner is evading payment of the tax and that such enquiry shall be held with notice to the petitioner. Thereafter final orders shall be passed in the matter.

Writ petition is disposed of as above.

ANTONY DOMINIC
Judge

mrcs